given us but a few fragmentary records," said Mr. Mills in telling the story. "Twilight was fading into darkness when I arose and started on a journey for the Mesa Verde, where I intended next morning to greet an old gnarled cedar which grew on its summit. When I arrived at the top of the Mesa, I looked back and saw a pyramid of golden flame standing out in the darkness."

As he studied this old tree so has he studied the mountains. Every broken and splintered granite top has to him a definite story to tell. During the years of 1907 and 1908 he was "Snow Observer" for Colorado—a unique position to hold. The government desired information about the snow reserve that was piled high on the mountain peaks and at the headwaters of the streams. He is the only man in the United States who ever has held such a position. Some of the most remarkable stories of snowslides that have ever been written came as a result of this official experience.

Mountain life and climbing have made him as slender and agile as an athlete. His muscles are hard as nails. He has a kindly face and a still more kindly entertaining disposition. His half century of life has rested easily. Mr. Mills is not a hunter. He goes unarmed into the wilderness. Generally on his journeys he carries raisins for food and a hatchet to chop snow or ice for a foothold. He travels "light."

"I have not for a moment cared for a gun since I returned enthusiastic from my first delightful trip into the wilds without one," commented Mr. Mills. "Out in the wilds with nature is one of the safest and most sanitary places. Bears are not seeking to devour, and the death list from lions, wolves, snakes and all other bugbears combined does not equal the death list from fire, automobile, street cars or banquets. Being afraid of nature or a rainstorm is like being afraid of the dark."

Stories of bears, grizzlies, beavers and mountain sheep impress his more important studies of wild animal life. He is now writing a book, "Watched by Wild Animals." Long ago he moved from his first little cabin and built a more pretentious log building—one of a group of picturesque buildings that make up Long's Peak Inn, which he conducts. With wife and two-year-old daughter, surrounded by rows of books on nature studies—masters like Muir, Burroughs, Thoreau, White and a collection of Shakespeare and miscellaneous books, he lives an interesting life. Chipmunks come and scamper about him at his whistle; the wild mountain sheep meets him to get a pinch of salt and a big grizzly begs for food. No dogs nor cats are permitted on his homestead. In summer he guides parties to the mountain tops and in winter he spends his time in writing. Thousands now come annually to meet the "author-hotelman."

"You can't image how stupid I was when I first started to write," he explained. "I spent two years on my first essay and then took it to a Denver lawyer. It was so confusing, he said, that he could not think straight after he had read it. But in it, he added, he found a few sentences of promise. It is still hard to write, but I have since sold stories to nearly all of the large magazines."

On the walls of his library are ten volumes to his credit. Conservation of flowers, trees, and scenery are his winter lecture themes. The fire-swept valleys and mountain sides leaving a graveyard of pine monuments are to him a plague like tuberculosis. The national park idea has in recent years taken much of his time and attention. Many times he has gone to Washington at his own expense to fight a subtle lobby that is attempting to grab some scenic point from the nation. After six years of lecturing and stirring up the public sentiment he secured in 1915 the establishment of Rocky Mountain National Park, now visited annually by 200,000 people and more popular than any of the other parks. He is now urging the establishment of more than forty state and national parks in this country. Parks for playgrounds are his hobby.

"What are you doing this summer?" I asked Mr. Mills.

"For the most part it will be campaigning to relieve our national parks of the illegal and uncontrolled monopolies that invaded them chiefly during the war," came the quick reply. "Our national parks are largely within the power of a political machine. This machine is exploiting the public and corrupting the morality of the entire West. These national parks are controlled by a bureau and monopolies of its own creation, and over these monopolies the public has no control. The evils afflicting Alaska under the bureau system are well known but just as intense and perhaps more far-reaching are the evils now existing in our national parks.

"There is a great need for more parks, national, state, city and county, because people need outdoor recreation, and it is, therefore, necessary to provide public places for this recreation. A few years ago the Chicago Park Board showed that sickness, delinquency and crime increase as the distance from the little city park increases.

"Exercise in the outdoors increases one's mental and physical efficiency; prevents or cures disease; stimulates interest in the greater things and tends to promote a real democratic feeling and high ideals. In other words, really to know an individual one must almost know him at times and places where this individual is at his best. This frequently is during the repose under the open sky, near running water and in the shadow of the pines.

"Parks are plain business propositions. No nation ever has fallen for having too many parks or too much scenery—the nation that destroys its scenery is doomed, for parks give a love of native land."

Top, Left—Enos A. Mills and his little daughter have just visited one of the beaver colonies. Top, Right—The present cabin home of Enos A. Mills, showing Long's Peak in the background. In this home the famous Rocky Mountain stories are written. Circle—The first log cabin built by Mr. Mills when he came to the Rockies in 1886. Center, Right—On the timber line the branches of the trees face one way because of the downward rushing winds. Bottom, Left—Wild mountain sheep may be tamed. Mr. Mills is giving one a pinch of salt. Bottom, Right—Secretary of State Charles E. Hughes and F. O. Stanley, when they visited Mr. Mills.

A Way Out of the Tax Muddle

Concluded from page 12

skill, or personally conducted business or industrial enterprise of the person receiving the income.

The existing normal tax and the surcharges shall continue to be applied to "unearned" income, but where income is classified as "earned" the tax and surcharge shall be only one-half as great. In other words, the existing income tax rates on earned income will be cut in two and the tax upon productive industry decreased accordingly.

I think few persons will care to maintain that it is not sound economics and sound ethics to distinguish between income that is earned and unearned and to favor the former in the imposition of taxes. As a matter of fact, while the soundness of this abstract principle never has been admitted by our lawmakers, in practical effect we already have done this by steeply graduating our present surcharges so that men of great wealth pay a much higher tax per $1,000 of their holdings than do men with smaller incomes. This accomplished virtually the same end as that intended by my bill, for the statistics of the Internal Revenue Department reveal that the majority of incomes of less than $40,000 a year are salaries, wages, or profits from personal participation in business, whereas a large and constantly increasing ratio of the incomes of $40,000 a year and upward are derived from rents, royalties, and the ownership of interest-bearing—and often non-taxable—securities. My law frankly admits what has long been tentatively conceded to be a socially just principle, and by so doing eliminates any inequalities which may be imposed upon individuals who earn incomes larger than the average and are penalized accordingly. My contention is that initiative and enterprise never should be fixed by the imposition of excessive taxation, but that the heaviest burdens should be placed upon industrial drones to make them more productive; and this bill will have exactly that tendency.

Compilations by the collector of internal revenue, contained on pages nine and ten of the booklet, "Statistics of Income" issued by the Treasury Department, show that the total net income reported to the Treasury in the year 1918 was $17,745,761,473, and that 27.32 per cent of this sum, or $4,847,914,601, could be properly classified as "unearned" income as it was derived from rents, royalties, dividends, and other interest-bearing investments. The income classifications for the years 1919 and 1920 are not yet issued, but I am confident they will reveal that in these years an even larger proportion of the national net income was unearned.

In drafting my bills, I have tried to offer a concrete program that will raise sufficient revenue to run our government and at the same time relieve the present oppressive weight that is stifling industrial progress. I believe that I have done so. I am convinced that my revenue bills offer a safe road out of the difficult situation that has been perplexing Congress. The principles of the bills I suggest are sound and I have tried to show that their application is perfectly practical.

We are facing an acute world-wide competition for commercial supremacy, and the United States cannot hold the foreign markets it won during the war nor meet European rivalry in our domestic marts if we enter this race wearing the shackles which excessive taxes on industry impose. It is absolutely essential that as much as possible of this burden be transferred from productive sources of wealth and placed upon those which are non-productive. In no other way can we hold up our end in this keen world struggle for trade.